Cotswold District Council

Report of Internal Audit Activity

January 2022

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

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● Appendices:

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- **No**
- **Limited**
- **Reasonable**
- **Substantial**

- Audit Framework Definitions

Control Assurance Definitions

No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Non-Opinion – In addition to our opinion based work we will provide consultancy services. The "advice" offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.

- Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

	Categorisation of Recommendations
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management
Priority 3	Finding that requires attention.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk

Risk	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
2020/21 Audits in Draft / In Progress at date of Annual Audit Opinion								
Key Financial Control	Payroll	Final Report	High Reasonable	1			1	Reported in October
ICT	Systems Admin	Final Report	Medium Reasonable	2		2		Reported in October
Governance	Risk Management	Final Position Statement	N/A	-				Reported in October
ICT	Data Recovery Capabilities	Final Report	Low Substantial	1			1	Reported in October

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
2021/22 Audit Plan								
Support	Business Grant Funding	Complete	N/A	-				Head of IA seconded to Council to support processing of Mandatory and Discretionary Business Grants from November onwards
Support	Business Grant Funding – Post Payment Assurance	On-Going	N/A	-				Head of IA working with Counter Fraud Manager to support post payment assurance review
Support	Business Grant Funding – ARG Scheme (January))NEW)	In Progress		-				Support to administration of new ARG Scheme
Support	Business Grant Funding – Omicron Grants (January) (NEW)	In Progress						Support to administration of new Omicron Grant Scheme
Support	Environmental Services Improvement Programme	On-Going	N/A	-				Support to the Programme
Support	Active Cotswolds Programme (NEW)	On-Going	N/A	-				Support to the Programme
Support	Ubico – New Shareholder	Complete	N/A	-				Support to Project Team
Operational	Accounts Payable	In Progress						Quarterly review of payments made. See Appendix C
Operational	Fire Risk Assessments	Final Report	High Reasonable	1		1		Reported in October
Support	Civica – Merge of 3 Systems	Complete						Support to Project Team
Operational	Procurement Cards	In Progress						
Operational	Emergency Planning	Final Report	High Reasonable	4		3	1	See Appendix C

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Operational	Election Expenses – Treatment of VAT	In Progress						
Operational	Procurement (Contract Management and Monitoring)	Final Report	High Substantial	-				See Appendix C
Governance	Governance of Programmes and Projects	In Progress						
Operational	Publica Performance Information	In Progress						
Operational	Monitoring the Performance of Strategic Commissioned Services	In Progress						
Operational	S106 Contributions to Tetbury Town Council (NEW)	Final Position Statement	N/A	-				See Appendix C
Key Financial Control	Revenues and Benefits							
	• Council Tax and National Non-Domestic Rates	Draft Report						
	• Housing and Council Tax Benefits	Draft Report						
Key Financial Control	Core Financials							
	• Accounts Payable							
	• Main Accounting and Accounts Receivable	In Progress						
	• Payroll	Audit Brief Drafted						
	• Treasury Management and Bank Reconciliation	Final Report	High Substantial	-				Reported in October

Audit Type	Audit Area	Status	Opinion	No of Rec	Priority			Comments
					1	2	3	
Key Financial Control	Human Resources							
Key Financial Control	Other Support Service provided by Publica • Procurement (Compliance with Strategy)							
ICT	Vulnerability Management	Scope Agreed						
ICT	Accounts with Admin Privileges	Scope Agreed						
Grant Certification	Disabled Facilities Grants	Complete						
Grant Certification	Restart Grants	In Progress						
Follow-Up	Follow-Ups of Recommendations made in Substantial and Reasonable Audits	On Going						
Other Audit Involvement	Working with the Counter Fraud Unit	On Going						
Other Audit Involvement	Management of the IA Function and Client Support	On Going						
Other Audit Involvement	Contingency – Provision for New Work based on emerging risks							

The following information provides a brief summary of each audit review finalised since the last Committee update

Emergency Planning – Final Report – November 2021

Audit Objective	To provide assurance the emergency planning framework supports local communities in an emergency.

Assurance Opinion

There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Number of Agreed Actions

Priority	Number
Priority 1	0
Priority 2	3
Priority 3	1
Total	4

Risks Reviewed

Ineffective emergency planning and responses result in non-compliance with statute and insufficient actions, causing damage to human welfare and the environment.

Assessment

Low

Key Findings

The Council Constitution and agreement between Publica and the Council do not clearly define civil contingency roles and responsibilities. These documents must be updated to ensure requirements are clear; any changes must be approved by Members.

None of the current gold commanders have undertaken training in the last 3 years. A training schedule will be introduced to ensure all officers and members are familiar with current emergency planning procedures.

There is no guidance for how to use WhatsApp securely. The Counter Fraud Unit are developing a Social Media Policy, which will include its use. Emergency Planning will liaise with Counter Fraud to ensure officers are aware of how to share information correctly in emergency planning WhatsApp groups.

The Emergency Planning Contact Directory contained officers who were no longer Publica or Council employees. Emergency Planning will liaise with HR to ensure they are notified of all leavers so the directory can be updated when required.

Publica is reviewing its Emergency Planning documentation. The Councils Flood Response Plan has been drafted and will be reviewed by the Environment Agency. All response plans are held on Resilience Direct, system used by the Local Resilience Forum (LRF). Publica officers regularly attend LRF meetings; officers also work closely with the Gloucestershire Civil Protection team. Publica are due to undertake an emergency planning desktop training exercise in November 2021.

Audit Scope

A review of Publica Emergency Planning documentation and procedures in place on behalf of CDC has been undertaken. We looked at a selection of controls in the below areas;

- Planning and implementation
- Information sharing and communication
- Ongoing management

Discussions were held with the Publica Business Manager – Corporate Responsibility and the Publica Risk and Resilience Specialist. A demonstration of the Resilience Direct system was provided.

The Emergency Planning Internal Contact Directory was reviewed to ensure it was current. And the Councils Flood Response Plan was checked to ensure it was in place and had been recently updated.

Observations

- Publica's engagement with town and parish councils is currently inconsistent. The Risk and Resilience Specialist confirmed they plan to work with local communities, to help residents feel more supported prior to Publica officers arriving at an incident.
- The Publica Covid-19 risk register was regularly reviewed by the working group but the dates in the document do not support this; some risks are also missing internal controls and further actions. The Publica critical services list and risk of concurrent events document have no audit trail to support when they were created or last updated. These discrepancies should be addressed in the wider Publica risk management review which is currently being undertaken.

Accounts Payable – Continuous Auditing Analysis - December 2021

Audit Objective	The objective of the continuous review is to: • Identify potential duplicate payments, summarise, and present to the AP team for remedial action, • Review payments made on 'Sundry Supplier' codes to ensure genuine 'one-off' payments.

Audit Scope

1. Duplicate payments – review covers a period of 2 years, checking for potential duplicate payments for the Council and between Councils and/or Publica and/or CBH. Findings have been summarised and reported to AP for further review and correction where necessary. Findings have been followed-up during the subsequent review.

2. Sundry Suppliers – review covers current quarter, checking for numerous payments made to a supplier. Where examples of these are identified they have been reported to AP for further review and where appropriate the creation of a specific supplier record on AP will be required.

Testing / Findings	Q1 (Aug 21)	Q2 (Nov 21)	Q3	Q4
Duplicate Payments				
Number of Duplicate Payments identified (paid twice by Council / Publica)	2	3		
Value of Duplicate Payments identified (paid twice by Council / Publica)	£2,502.00	£8,201.63		
Number of Payments recovered either by Credit Note or Refund request from previous quarter	n/a	1		
Value of Payments outstanding from previous quarter	n/a	£462.00		
Number of Duplicate Payments identified (paid by Council and Publica or by 2 Councils)	0	1		
Value of Duplicate Payments identified (paid by Council and Publica or by 3 Councils)	£0	£435.89		
Number of Payments recovered either by Credit Note or Refund request from previous quarter	n/a	n/a		
Value of Payments outstanding from previous quarter	n/a	£0		
Sundry Suppliers				
Number of supplier(s) appearing more than once under the Sundry Supplier Record	1	0		
Number of payments made to supplier(s) who appear more than once under the Sundry Supplier Record	2	0		
Supplier record created on BW	0	0		

For Information

This continuous report will be included within the annual AP audit report and will support the annual assurance score.

S106 Contributions to Tetbury Town Council – Final Report – November 2021

Audit Objective	To provide assurance that S106 contributions paid by Cotswold District Council to Tetbury Town Council are in accordance with S106 Agreements

Executive Summary and conclusion

Background Information

Concerns were raised by the Local MP in respect of Tetbury Town Council (TTC) and its spend of S106 Funds. Further concerns were submitted by a Tetbury resident who is also a Member of the Town Council.

The scope of the review included:

- *S106 Planning Obligations including Cotswold District Council's (CDC) commitments*
- *Financial contributions received by CDC and paid to Tetbury Town Council*
- *Assurance received from Tetbury Town Council in respect of spend of S106 contributions*

Discussions were held with Officers who have a specialist knowledge of S106 Planning Obligations and specifically ones relating to Tetbury Town Council and Dolphin's Hall. We have also reviewed Agendas and Minutes published on Tetbury Town Council's website. Although we have considered all contributions due to TTC, in this review we have reported on contributions due specifically in respect of the Community Hall / Dolphin's Hall.

The following Agreements were identified as being the key documents for this review:

1. S106 12/01792 – Dated 26th September 2013
   Quercus Road, Tetbury
   Tetbury Community Contribution - £359,466 – To be used for the purpose of improvements to Tetbury Community Hall

2. S106 13/02391 – Dated 17th November 2014
   Land at Highfield Road, Tetbury
   Community Facilities Contribution - £251,712 – Dolphin's Hall: providing a complete new hall to be built adjacent to the site of the current building that will provide modern sports and leisure facilities and extra community space (£124,800)

3. S106 13/05306 – Dated 30th July 2014
   Cirencester Road, Tetbury
   Dolphin's Hall Contribution - £39,000

S106 12/01792 – Quercus Road
1. Contribution due £359,466, payable in three tranches at certain occupations of dwellings for the purpose of improvements to Tetbury Community Hall. Monies were received from the developer, and held by CDC, as per the Agreement.
2. £179,733.00 was paid to TTC in August 2018 following the receipt of their formal request. The request refers to Dolphins Hall Management Committee's submission of a planning application for the rebuild and extension of the Hall. The email from TTC states that the *'Town Council will lead on the rebuild project and act as the banker / responsible financial body'*. Furthermore, *'that the Town Council negotiated the S106 payments on behalf of the Dolphins Hall Committee.'*

3. £180,051.28 (£179,733.00 + interest and / or indexation) was paid to TTC In December 2020 following a decision made at TTC Full Council formally to request the funds. The request states *'to be used for the purpose of improvements to Tetbury Community Hall in Tetbury. We understand that the Dolphins Recreation Centre wish to allocate these funds to Project 1 of the Redevelopment Project (Sports and Youth Building) and a Deed of Variation will be required'.* The request also confirms that TTC will request from the Dolphins Recreation Centre an audit trail to evidence how these funds have been used.

S106 13/02391 – Land at Highfield Road
1. Contribution due for Community Facilities £251,712 of which £124,800 was allocated for Dolphin's Hall. Funds were received by the developer, and held by CDC, as per the Agreement.
2. £137,353.21 (£124,800 + interest and / or indexation) was paid to TTC in December 2020 following a formal request by the Town Council. The request states *'the Council would like to receive the funds under the Community Facilities Contribution in relation to Dolphin Hall, providing a complete new hall to be built adjacent to the site of the current building that will provide modern sports and leisure facilities and extra community space.'*
3. The request also states, *'the approved planning decision (refers to 20/01306/FUL) Project One of the Redevelopment Project is in line with the S106 contract'.*
4. The request also confirms that TTC will request from Dolphin's Recreation Centre an audit trail to evidence how these funds have been used towards Project 1 and confirmation that the funds are committed for this part of the whole project.

S106 13/05306 – Cirencester Road
1. Contribution due for Dolphin's Hall £39,000.
2. Funds of £9,750 were received by CDC from the developer and paid to Tetbury TC in May 2019.
3. The Agreement does not specify how these funds should be expended. Remaining funds will be requested once the milestones (occupations) have been reached by the developer.

Observations
- TTC is a consultee for the planning applications which are discussed at their Planning and Heritage Meetings. Furthermore, TTC Full Council meetings receive updates from Dolphins Recreation Committee and discussion is had when the requests are made for the S106 Contributions.
- Requests for funds are formally requested by TTC following the Council Meetings.
- Requests summarise the work to be undertaken and state which obligation of the S106 it will be meeting.
- Requests for funds from TTC are reviewed by CDC Officers and assessed against the wording found in the various 106 Agreements (as above). Officers consider whether the requests will benefit the community by improving the community facilities and are broadly in accordance with the general principles of the particular Agreement in question. Ultimately it is for TTC to decide upon the expenditure of the contribution once received from CDC.

Conclusion
Based on our review we can confirm that Cotswold District Council has discharged its obligations appropriately as per the S106 Agreements whereby it has:
- Managed the receipt of S106 financial contributions from various developers as per the S106 Agreements.
- Received formal requests from Tetbury Town Council which state which planning application the funding will support / works that will be / have been undertaken.
- Assessed each request for S106 funding from Tetbury Town Council against the wording in the various S106 Agreements, ensuring that the request broadly meets the general principles of the S106 Agreements.

Comment
The Agreement 12/01792 (Quercus Road) states *'That in the event any contribution or any part or parts thereof are not expended within 2 years of the date of payment then the sum or sums not expended plus interest accrued will be repaid to the Owners or their nominee'.* The Agreements 13/02391 (Land at Highfield Road) and 13/05306 (Cirencester Road) contain similar wording but the spend period is 5 years. TTC need to ensure that funds are being expended as per these Agreements or risk having to repay any funds, with interest, back to the developer.

Contract Management and Monitoring – Final Report - December 2021

Audit Objective	To provide assurance that appropriate systems are in place to ensure that contracts are developed, managed, and monitored in accordance with the Council's policies and procedures.

Assurance Opinion

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Number of Actions

Priority	Number
Priority 1	0
Priority 2	0
Priority 3	0
Total	**0**

Risks Reviewed

Risks Reviewed	Assessment
The Council does not follow legislative requirements or its own Procurement and Contract Rules.	Low
Ineffective contract management and monitoring arrangements leave the Council unable to deliver key services	Low

Key Findings

Robust and effective contract management and monitoring is being undertaken in accordance with the contract.

KPIs defined within the contract focus on core service delivery and reporting requirements. Evidence supports monthly meetings are undertaken where any under performance is challenged. Performance records and records of income generated are maintained.

We have revisited the agreed actions that were made in the previous procurement audit and can confirm 4 have been implemented and one is in progress.

Audit Scope

This work addressed the above objective and reviewed the controls operating in the following areas:

- Development of contracts including legal review
- Variation to contracts
- Management and monitoring of contracts

The contract for the cleaning and maintenance of public conveniences was selected for review.

A virtual meeting with the Contract Manager and evidence provided has helped to inform the assurance opinion.

Testing undertaken has assessed the effectiveness of processes operating.

We also followed up recommendations from our previous Procurement & Contract Management audits.

Observations

Review of a contract that covered all 4 Publica councils found strong controls were operating. Changes may be required to the procurement approach due to the company being acquired by another. Publica officers will ensure the finding is actioned accordingly.

Assurance has been offered over the controls that the service area(s) have in place for the Danfo Uk Contract and the contract that covers 4 Publica Councils only. Absolute assurance cannot be provided in any audit and therefore undertaking a further audit of other Council contracts may provide additional assurances.

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update January 2022
Risk Management 45972	2	Sufficient Training, Support and Guidance should be provided to Managers.	1. Obtain approval of the updated Risk Management Policy. 2. The Risk Officer now attends Quarterly Management Meetings to increase visibility and discussion around Risk Management. 3. Review and issue management guidance on Risk Management with the new template. 4. Follow up with Training workshops on Risk Management Processes and 'how-to's' to encourage participation.	Oct 2021 Ongoing Oct 2021 Oct 2021	Business Manager – Corporate Responsibility	This will be reviewed in the follow-up audit
Risk Management 45973	2	Universal Risk Register Templates are to be issued, with consideration of dedicated Risk Management Tooling.	1. Implement the agreed new template across all Service Areas. 2. Consider the use of existing, or purchase of new Risk Management software. 3. If appropriate, feed into the Training and Guidance programme.	Oct 2021 Oct 2021 Oct 2021	Business Manager – Corporate Responsibility	This will be reviewed in the follow-up audit
Fire Risk Assessments 45890	2	The Fire Risk Assessments Work Schedule supplied (June 2021) is incomplete, outdated and actions are not SMART. Not all recommendations made by Corinium Fire Safety Consultancy in the Fire Risk Assessments were identified in the Work Schedule.	We will review and update the Fire Risk Assessments Work Schedule to ensure it is accurate, current, and actions are SMART. We will ensure the progress of all recommended actions can be easily tracked to completion	Dec 2021	Interim Joint Operations Manager	

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update January 2022
Emergency Planning 46168	2	Statutory responsibilities are not clearly defined.	We will; • review the agreements between Publica and the Councils •clearly define roles and responsibilities and ensure the wording in the Constitutions is clear and not subject to interpretation. Any changes will be approved by Members.	Dec 2021	Business Manager – Corporate Responsibility	
Emergency Planning 46080	2	Gold Commanders have not undertaken training in the last 3 years.	We will introduce a training schedule to ensure all officers and members undertake regular training, as appropriate to their roles.	Dec 2021	Business Manager – Corporate Responsibility	
Emergency Planning 46119	2	No guidance for the use of Emergency Response WhatsApp groups.	We will liaise with the Counter Fraud Unit and ensure the Social Media Policy and guidance for WhatsApp use is provided to all emergency response officers. This guidance will ensure officers share information relating to emergency incidents securely, and chats are removed from personal devices when necessary.	Dec 2021	Business Manager – Corporate Responsibility	
Systems Admin 45115	2	Previous Recommendations not implemented		Jan 2022	ICT Audit and Compliance Manager	
Systems Admin 45236	2	Some controls not as robust as expected		Jan 2022	ICT Audit and Compliance Manager	

High Priority Findings and Agreed Actions

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update January 2022
Accounts Payable 45450	2	Amendments to supplier accounts cannot be monitored.	We will contact Publica Business World On System Support & Maintenance to investigate how we can monitor amendments made to supplier accounts, and we will monitor account amendments weekly.	Sept 2021	AP Team Leader	This will be followed up during the annual Accounts Payable audit.
Human Resources 45249	2	Third parties and/or temporary staff working for or on behalf of the Council are not required to carry out mandatory training modules	Consideration will be given to providing access to individuals with access to the Publica/Council network and/or working on Publica/Council premises with access to mandatory training via the current e-learning systems in place, including temporary agency staff, external partnership workers and Members.	Mar 2022	Business Manager - HR	
Human Resources 45287	2	The Publica Learning and Development Guidance and associated forms (Training Brief form and Learning Contract) have not been fully approved by relevant Employee Trade Unions.	The Publica Learning and Development Guidance and associated forms will be submitted for review and approval by Employee Trade Unions, and upon approval will be submitted for formal adoption by Publica.	~~Sept 2021~~ Nov 2021	Business Manager - HR	Revised Implementation Date

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update January 2022
Council Tax and NNDR 44610	2	The Revenues Technical Lead reviews suppressed accounts but is also able to add suppressions to accounts. Ensuring there is separation of duties reduces the risk of accounts being suppressed and not checked.	To ensure there is separation of duties, the Revenues Technical Lead should have his suppression permissions removed.	Mar 2021	Business Manager – Operational Services	Discussed with Revenues and Benefits Manager as part of the 21/22 Audit. He advised (as per previous updates) the lead Officers need to be able to suppress accounts as part of operational activities. There's always the chance (should anything be wrong) that other officers will detect any issues, and this is a deterrent of individual wrong-doing. Action closed as risk accepted.
Housing Benefits and Council Tax Support 44592	2	At the time of audit work the Business Partner Accountant advised that due to the increased workload brought about by Covid-19, reconciliation of Housing Benefit has not been undertaken so far during this financial year.	It was confirmed that it will be undertaken as soon as workloads allow.	~~Jan 2021~~ Mar 2022	Business Partner Accountant	This recommendation was followed up during the 21/22 Audit.The Chief Accountant responded as follows:"We are currently working on the reconciliations to the GL and will forward when they are complete by the end of the weekUsually the reconciliation of Housing Benefit payments is done at year end but as I now have a replacement Accountant in post I will probably ask him to reconcile Benefit payments once before the end of the calendar year and then again at year end which I shall be happy to share with you."Agreed to extend the recommendation to the year end to ensure this is done.

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update January 2022
ICT Business Continuity 44816	2	The current Service Level Business Continuity Plans (BCP) lack sufficient information and detail of the steps to taken by teams should the critical functions identified within them suffer a serious disruption by the extended loss of the ICT service due to and for example a significant ransomware attack.	New templates will be devised, to include: - A comprehensive Business Impact Analysis identifying the critical functions. - Documented detailed action plans to consider the extended loss of ICT service.	~~May 2021~~ Jan 2022	ICT Audit and Compliance Manager	The BCP templates were issued to Business Managers during May 21, with an action for completion, and to include impact analysis and actions to be taken following the loss of ICT. There is a Steering Group meeting to be held on 14 September, where the respective BCPs will be reviewed prior to being finalised. Templates are being re-worked by teams. Deadline for the submission of completed BCPs is October 2021. Revised implementation date to allow for review of the completed BCPs.
ICT Incident Management 44560	2	As part of the Information Security framework of policies, the Incident Management Policy is out of date and requires review, update, and approval. Update of the policies has been impacted by the Covid-19 pandemic, and the need for a review is recognised by the ICT Audit & Compliance Manager.	ICT Audit and Compliance Manager will review and update all ICT Security Policies following the completion of the Cyber Security audit report. The aim to have drafted policies by April 2021 for circulation to all network users.	~~Apr 2021~~ Mar 2022	ICT Audit and Compliance Manager	The refresh and update of all ICT Policies is in progress and will be subject to consultation. Revised implementation date
ICT Incident Management 44562	2	There is a lack of detailed standard operating procedural documentation. Incident management investigation is currently based on a high-level process flow-chart denoted in the Incident Management policy; however, this lacks detailed information on how to conduct an incident investigation.	We have now commenced with documenting our cyber incident and investigation managements procedures	Jan 2022	ICT Audit and Compliance Manager	Ongoing The ICT Audit and Compliance Manager is working with the Security Engineer on an incident playbook that define the procedures and steps to be taken during an incident investigation. On target for completion by January 2022. Will be reviewed in the Vulnerability Management audit

Audit Name	Priority	Finding	Agreed Action(s)	Due Date / Rev Date	Resp Officer	Update January 2022
Council Tax and NNDR 43345	2	Periodic review (quarterly) of accounts in credit should be undertaken and action taken to return monies that are not due to the Council. These actions must be documented on customer accounts to provide an audit trail. Where monies are unable to be refunded, appropriate accounting actions must be undertaken to remove the credit value from the CT / NNDR system.	Putting into place a periodic report of credit accounts to be followed up by Revenues Officers	~~Mar 2020~~ Dec 2021	Business Manager – Operational Services	The Revs Operational Lead has confirmed and provided evidence this recommendation is being addressed by 2 members of the wider team. Agreed Action Completed

Summary of all Agreed Actions from April 2019 and Progress against them

CDC ONLY	Priority			
	1	2	3	Total
TOTAL in Audit Period (From 4/19)	0	0	4	4
Open and current	0	0	0	0
Open and Outstanding/Overdue Subject to follow up	0	0	0	0
Open with date extended	0	0	0	0
Closed	0	0	4	4

PUB ONLY	Priority			
	1	2	3	Total
TOTAL in Audit Period (From 4/19)	0	25	27	52
Open and current	0	8	6	14
Open and Outstanding/Overdue Subject to follow up	0	1	5	6
Open with date extended	0	6	3	9
Closed	0	10	13	23